

(E) Please enter the following Abstract beginning at Page 10, line 1 of the English translation of the Application-as-filed:

ABSTRACT OF THE DISCLOSURE

The invention concerns a method for producing: a) nitriles of formula (II) and b) isonitriles of formula (III) by reacting: a) carboxylic acid amides (RCO-NH_2), ammonium salts of carboxylic acids (RCOO-NH_4^+) or carboxylic acids in the presence of ammonia or ammonium salts ($\text{RCOOH}+\text{NH}_3$, $\text{RCOOH}+\text{NH}_4^+$) or b) formamides (H-CO-NHR) or mixtures of amines with formic acid, with cyclic phosphonic acid anhydrides while eliminating water at a temperature ranging from -30 to $+120^\circ\text{C}$, in which R represents an arbitrarily substituted linear or branched $\text{C}_1\text{-C}_8$ alkyl radical, a $\text{C}_3\text{-C}_{10}$ cycloalkyl radical, alkenyl radical, alkynyl radical or an aryl radical or heteroaryl radical. As a cyclic phosphonic acid anhydride, a 2,4,6,-substituted 1,3,5,2,4,6-trioxatriphosphinane-2,4,6-trioxide of formula (I) is advantageously used, in which: $x = 3, 4$ or 5 ; R' , independent of one another, represents open-chain or branched, saturated or unsaturated, straight-chain C_1 to C_{16} alkyl radicals or cyclic C_3 to C_{16} alkyl radicals or aryl or heteroaryl.

